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REMARKS/ARGUMENTS

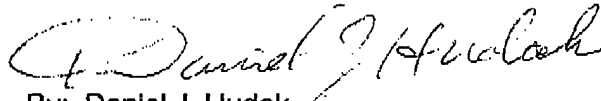
Applicant has amended the claims to place them in better form to distinguish over the prior art. For example, during an interview held by the undersigned with Examiner Cozart on February 5, 2009, the Examiner questioned adequate support with regard to some of the claimed ranges. Accordingly, Applicant has amended independent claim 1 to state that the particle, sheet, or filament has a diameter of thickness smaller than 1 mm which is set forth throughout the specification such as at the top of page 5. Moreover, the claims have been amended to set forth various embodiments. It is further noted that since the range of the particles, sheet, or filament is less than 1 mm in size, the same is clearly distinguished from both of the Wada references that contain magnetic refrigerant material of at least 5 mm in size.

Newly added claim 13 is also distinguished for the same reasons.

Accordingly, a notice of allowance of the claims set forth herein is respectfully requested.

Respectfully submitted,

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Attorney Docket No. CNIP-B-PCT-US